

ASSEMBLY BILL

No. 2674

Introduced by Assembly Member Williams

February 21, 2014

An act to amend Section 401.3 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2674, as introduced, Williams. Property taxation: assessment: lien date.

Existing property tax law requires the county assessor to assess all property subject to general property taxation on the lien date, as provided.

This bill would make a technical, nonsubstantive change to that provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 401.3 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 401.3. The assessor shall assess all property subject to general
- 4 property taxation on the lien date as provided in Articles XIII and
- 5 XIII A of the *California* Constitution and any legislative
- 6 authorization thereunder.

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